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CITIZENS SUMMARY

Findings in the audit of Monroe County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney does not document her limited review of the accounting records. The Prosecuting Attorney does not maintain a receipt log or require the use of prenumbered receipt slips and does not have a procedure to account for the numerical sequence of receipt slips. The Prosecuting Attorney does not prepare bank reconciliations and had not done so since the current restitution account opened in August 2013. Lastly, the Prosecuting Attorney has been collecting a Missouri Office of Prosecution Services fee on court-ordered restitution cases, which state law does not allow.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The Sheriff's office commissary procedures need improvement. Deposit slips do not accurately reflect the composition of monies deposited.
County Procedures	The Sheriff authorized \$9,503 of unallowable disbursements from the Sheriff's Revolving Fund during 2014. The county does not reconcile fuel usage to fuel purchases. The county has not developed formal procedures to adequately account for the sale of culverts, does not maintain a log of culvert sales, and does not collect retail sales tax on sales for private purposes. The County Clerk does not maintain centralized records of compensatory time for Sheriff's office employees.
Senate Bill Board 40	The Senate Bill 40 Board did not prepare the 2015 budget timely and did not file formal budgets with the State Auditor's office for 2014 and 2015.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was Fair.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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